

FAXED

Heather Ann Roden  
16116 Paseo Largavista  
San Lorenzo, CA 94580

FILED

DEC 15 2023

U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

In re Debtor(s):

Case No.: 23-41423 CN 13  
Chapter: 13

Heather Ann Roden  
Petitioner/Debtor.

**NOTICE OF DEBTOR'S  
DECLARATION OF NON-LIABILITY  
OF INCOME TAX OBLIGATIONS**

/

TO THE HONORABLE COURT AND ALL PARTIES OF INTEREST:

COMES NOW the Debtor, Heather Ann Roden, as a pro se, who relies upon

***Haines v. Kerner*, 1972, 404 U.S. 519** in the above-captioned matter, serves this notice of Debtor's Declaration of non-liability of income tax obligations in response to the 12-1-2023 **Order and Notice** executed by the Honorable Judge, Charles Novack in behalf of the Chapter 13 Trustee, Martha G. Bronitsky pursuant to option (b) in said order, to wit:

(b) files a declaration which demonstrates that the failure to so comply is due to circumstances beyond the control of the debtor

1. The attached Declaration was executed in light of option (b) supra to address the concern/s of the Chapter 13 Trustee and the court.

Sincerely,

  
Heather Ann Roden, Debtor

Heather Ann Roden  
16116 Paseo Largavista  
San Lorenzo, CA 94580

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

In re Debtor(s):  
Heather Ann Roden

Case No.: 23-41423 CN 13 Chapter: 13

**DECLARATION OF SERVICE**

Petitioner/Debtor.

/

I, declare as follows:

I am over the age of eighteen years old and not a party to the within action.

On December 15, A.D. 2023 I served by U.S. Mail a true copy of *Debtor's NOTICE OF DEBTOR'S DECLARATION OF NON-LIABILITY OF INCOME TAX OBLIGATIONS, Copy of 12-1-2023 ORDER AND NOTICE Exhibit A* in the UNITED STATES BANKRUPTCY COURT, NORTHERN DISTRICT OF CALIFORNIA, OAKLAND, CALIFORNIA to:

Martha G. Bronitsky, Chapter 13 Trustee,  
P.O. Box 5004,  
Hayward, CA 94540

And that I served the same by depositing in an envelope a copy of the above stated documents, sealed the same and paid the required postage for mailing which was sent to the address herein which has service for U.S. Mail available.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on: 12/15/2023

By: 

## DECLARATION OF NON-LIABILITY OF INCOME TAX OBLIGATIONS

California State ) NOTICE: THIS DOCUMENT IS ISSUED UNDER THE  
 ) ss: SOLE ACTOR DOCTRINE  
Alameda County ) Tracking No. BKCHAR12142023

I, Heather Ann Roden (**HAR**), upon solemn affirmation do aver, depose and state for the record under the penalty of bearing false witness before the living God and man that the following facts are true and correct to the best of my current knowledge, understanding and belief.

1. That I, **HAR**, Declarant herein, have personal knowledge of the facts stated herein and I am competent to state to the matters set forth herein.
2. That all the facts stated herein are true, correct, and certain, admissible as evidence, and if called upon as a witness Declarant will testify to their veracity.
3. That this declaration is in response to the commercial presentment titled "**ORDER AND NOTICE**," (herein "**OAN**") a copy of which is attached herein as **Exhibit A**, that was ordered by the **Honorable Charles Novack, United States Bankruptcy Judge** dated 12-1-2023.
4. That the **OAN** document states in pertinent part:

"re: Failure to Submit Federal Income Tax Return to the Trustee."  
The trustee has certified that the debtor(s) named above failed to submit a copy of their Federal Income tax return to the Trustee as required by 11 U.S.C. § 521(e)(2)(A)(i)."
5. That nowhere on the face of said **OAN** is the term "**income**" defined, just as in the several thousand pages of the Internal Revenue Code the term "**income**" has been not defined. *Eisner v. Macomber*, 252 US 189, 206, *Ballard v. United States* (1976 CA8), 535 F2d 400, 404.
6. That the Internal Revenue Code does not define the term "**money**," but the courts have concluded that it does not embrace bonds, debentures, notes or other evidence of indebtedness. *Knox v. Lee*, 12 Wall 552, *Bank of N.Y. v. New York County*, 7 Wall 26. emp add mine
7. That pursuant to Internal Revenue Code § 1275(a)(1)(A) a **DEBT INSTRUMENT** is defined as a bond, debenture, note or certificate or other evidence of indebtedness.
8. That pursuant to Internal Revenue Code 165(g) (2) (C) a **WORTHLESS SECURITY** is defined as a bond, debenture, note, or certificate, or other evidence of indebtedness.
9. That Federal Reserve Notes meet the description of "note" as defined in the IRC § 1275 supra, as evidence of indebtedness and "worthless security" as defined in IRC § 165(g).
10. That the United States Supreme Court has held that debts that are not redeemable are valueless. *Ontario Bank v. Lighbody*, 3 Wend. 101, *Eckart v. Burnet*, 283 US 140, *Helvering v. Price*, 309 US 409, *Gregory v. Helvering*, 293 US 465, *Putnam v. Commissioner*, 352 U.S. 82 (1956), *Williams v. Commissioner*, (1977) 429 U.S. 569.
11. That debt instruments like the current Federal Reserve Notes in general circulation lack the ability of redemption cannot form the basis of a tax obligation under the IRC due to the inherent diminished fair market value and irredeemable nature of said debt instruments in light of IRC §§ 1(f)(3), (4), (5); 63 (c) (4), and House Joint Resolution (**HJR**)192 on June 5, 1933.

12. That the U.S. Supreme Court in **Williams v. Commissioner** supra, held that a debt cannot be taxed as income because a debt is something that may never be paid.

13. That California Corporation Code §107 mandates that "No corporation, social purpose corporation, association, or individual shall issue or put in circulation, as money, anything but the lawful money of the United States." emphasis added **bold** mine

14. That California Civil Code §1478 mandates that "Performance of an obligation for the delivery of money only, is called payment." emphasis added **bold** mine.

15. That California Penal Code § 648 mandates that "Every person who makes, issues, or puts in circulation any bill, check, ticket, certificate, promissory note, or the paper of any bank, to circulate as money, except as authorized by the laws of the United States, for the first offense, is guilty of a misdemeanor, and for each and every subsequent offense, is guilty of felony." emp added **bold** mine

16. That California Civil Code § 3531 mandates that "The law never requires impossibilities." That it is impossible to pay a debt with an instrument that is irredeemable or intrinsically worthless.

17. That Ballentine's Law Dictionary 3<sup>rd</sup> Edition on page 713 defines **lawful money** as "Gold and Silver Coin of the United States, or paper money which by Act of Congress has been made the equivalent of such coin. **Bronson vs Rodes**, (US) 7 Wall 229, 19 L. Ed. 141." emp added **bold** mine

18. That Black's Law Dictionary 4<sup>th</sup> Revised Edition on page 1032 define **lawful money** as "Money which is a legal tender in payment of debts. **Vick v. Howard**, 136 Va.101, 116 S.E. 465, 467, 31 A.L.R. 240; **Dunlap v. Whitmer**, 133 La. 317, 62 So. 938, 942." emp added **bold** mine

19. That for all of Declarant's services performed and/or labor provided, Declarant has never received the lawful money of the United States or anything of value in payment for said services and/or labor as a direct result of said HJR 192 that would constitute taxable income under the Internal Revenue Code.

20. That by HJR 192, Declarant has been forced to collect gross receipts of worthless instruments of debt as defined under IRC § § 165(g), 1275(a), that are in point of fact irredeemable under the mandate of Article I, Section 10, Clause 1, Subclause 5 of the Constitution for the united States of America in conjunction with the herein sited sections of the IRC as a matter of law.

21. That the forced discharge of debt obligations that are irredeemable do not constitute taxable income under the IRC in that there is no gain or profit to be realized. See **Williams** supra.

22. That Peonage and involuntary servitude are expressly prohibited under the 13<sup>th</sup> Amendment and R. S. §1990 [42 U.S.C. § 1994] **Clyatt v United States** (1905) 197 US 207, 49 L Ed 726, 25 S Ct 429.; **Bailey v Alabama** (1911) 219 US 219, 55 L Ed 191, 31 S Ct 145.; **United States v Reynolds** (1914) 235 US 133, 59 L Ed 162, 35 S Ct 86; **Taylor v Georgia** (1942) 315 US 25, 86 L Ed 615, 62 S Ct 415 and California Constitution Article I, Section 6.

23. That Declarant is not in receipt of any admissible evidence filed of record that any purported creditor appearing in this instant petition has ever delivered to Declarant the lawful money of the United States for any loan of money as mandated by Civil Code § 1478, Corporation Code § 107 and Penal Code § 648 as that highlighted term is defined by federal law as herein detailed at any time in the past, and believes that none exist.

24. That the **OAN** provides three options to comply with said **OAN**. Declarant by this Declaration chooses option (b) which states:

(b) files a declaration which demonstrates that the failure to so comply is due to circumstances

beyond the control of the debtor;

emp added **bold** mine

25. That I, Heather Ann Roden, your Declarant, hereby am serving actual and constructive notice that being duly affirmed, under pains and penalty of perjury, depose and further state that being deprived of standard lawful money of the United States of America by Act of Congress passage of 48 Stat. 112 -HJR 192 supra, as indicated in Senate Report # 93-549, Public Law 73-10, Declarant deny and disclaim any voluntary participation in any mercantile/maritime jurisdiction of Account Number 1008984394 because it was **NEVER DECLARANT'S INTENT** to be on a joint mercantile, maritime admiralty adventure for profit under a policy of limited liability for the payment of debts.

26. That it has always been Declarant's intent to operate as a merchant and trader at law on a cash basis, but due to the circumstances created by Congress' supra, Declarant has been precluded from paying Declarant's debts at law in coin of the realm. Therefore, the Declarant's inability to pay any debt at law is beyond the control of the Declarant due to the forestated Congressional action as herein detailed.

27. That the **Chapter 13 Trustee Martha G. Bronitsky** and the **Honorable Charles Novack** have the burden of proof to demonstrate as a matter of law their assertion that Declarant has received payment in the lawful money of the United States from the purported creditors appearing in the **In Re: Debtor, Heather Ann Roden in Case No.: 23-41423 CN 13** or any other source of evidence of receipt of income to establish as fact that Declarant has taxable income that would subject Declarant to the filing requirement of the tax laws of the United States government given their citation of Title 11 U.S.C. § 521(e)(2)(A)(i).

28. That given the Title 11 U.S.C. § 521(e)(2)(A)(i), citation in the **OAN** both **Chapter 13 Trustee Martha G. Bronitsky** and the **Honorable Charles Novack** have the burden of proving that Title 11 U.S.C. has territorial jurisdiction for application in California state in light of the fact that Title 11 U.S.C. 101(52) references the District of Columbia and Puerto Rico as being the State wherein Title 11 U.S.C. has proper territorial jurisdiction.

29. That by receipt of this declaration, under the **NOTICE: THIS DOCUMENT IS ISSUED UNDER THE SOLE ACTOR DOCTRINE**, **Chapter 13 Trustee Martha G. Bronitsky** and the **Honorable Charles Novack** are so noticed of the foregoing facts and laws that govern and protect Declarant's inherent property rights that are currently being threatened by certain personnel of the **federal government** under apparent color of law grounded in the erroneous assumption that Declarant has received "income" pursuant to the demands of **Exhibit A**, as such **Chapter 13 Trustee Martha G. Bronitsky** and the **Honorable Charles Novack** are cited for having knowledge of the law per 42 U.S.C. § 1986, § 1987 and thus is subject to the provisions contained in said federal laws.

30. That any man or woman who chooses to rebut this declaration has ten (10) calendar days to review the foregoing facts and laws, run the same past their legal division/department and further to take the proper steps to rebut the foregoing facts and laws by like kind declaration, on a point by point basis or in the alternative admit to the truth of this declaration.

31. That a failure to timely rebut the foregoing facts and laws within the herein designated time frame will establish the admission of the foregoing facts and laws and acceptance that Declarant has not received income that would require Declarant to file tax form.

32. That upon said failure to timely rebut this declaration establishes a basis for abatement of the **OAN** and the cease and desist in any further or future communication to Declarant regarding the instant matter.

I declare under penalty of perjury of the laws of the United States of America, that the foregoing is true and correct.

Executed on December 15, 2023

By:

